



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 5, 2024

Benjamin Cowart  
Chief Executive Officer  
Vertex Energy Inc.  
1331 Gemini Street  
Suite 250  
Houston, TX 77058

**Re: Vertex Energy Inc.**  
**Registration Statement on Form S-3**  
**Filed January 26, 2024**  
**File No. 333-276700**

Dear Benjamin Cowart:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Michael Purcell at 202-551-5351 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: David Loev